

## Internal Revenue Service, Treasury

## § 301.6075-1

not wholly deductible may result if the actuary's belief is determined to be incorrect.

(e) *Relief from filing.* Notwithstanding paragraph (a) of this section, the Commissioner may, in the Commissioner's discretion, relieve a plan administrator from filing Schedule B or from reporting information required by Schedule B or paragraph (c) of this section.

(f) *Penalty.* For the penalty imposed in the case of a failure to file the actuarial report required by this section, see section 6692 and §301.6692-1.

(Secs. 6059 and 7805 of the Internal Revenue Code of 1954 (88 Stat. 947, 68A Stat. 917; 26 U.S.C. 6059, 7805))

[T.D. 7798, 46 FR 57483, Nov. 24, 1981; 46 FR 60435, Dec. 10, 1981]

### SIGNING AND VERIFYING OF RETURNS AND OTHER DOCUMENTS

#### § 301.6061-1 Signing of returns and other documents.

(a) *In general.* For provisions concerning the signing of returns and other documents, see the regulations relating to the particular tax.

(b) *Method of signing.* The Secretary may prescribe in forms, instructions, or other appropriate guidance the method of signing any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations.

(c) *Effective dates.* The rule in paragraph (a) is effective December 12, 1996. The rule in paragraph (b) is effective on July 21, 1995.

[T.D. 8689, 61 FR 65320, Dec. 12, 1996]

#### § 301.6062-1 Signing of corporation returns.

For provisions relating to the signing of corporation income tax returns, see §1.6062-1 of this chapter (Income Tax Regulations).

#### § 301.6063-1 Signing of partnership returns.

For provisions relating to the signing of returns of partnership income, see §1.6063-1 of this chapter (Income Tax Regulations).

#### § 301.6064-1 Signature presumed authentic.

An individual's name signed to a return, statement, or other document shall be prima facie evidence for all purposes that the return, statement, or other document was actually signed by him.

#### § 301.6065-1 Verification of returns.

For provisions concerning the verification of returns and other documents, see the regulations relating to the particular tax.

### TIME FOR FILING RETURNS AND OTHER DOCUMENTS

#### § 301.6071-1 Time for filing returns and other documents.

For provisions concerning the time for filing returns and other documents, see the regulations relating to the particular tax.

#### § 301.6072-1 Time for filing income tax returns.

For provisions relating to time for filing income tax returns, see §§1.6072-1 to 1.6072-4, inclusive, of this chapter (Income Tax Regulations).

#### § 301.6073-1 Time for filing declarations of estimated income tax by individuals.

For provisions relating to time for filing declarations of estimated income tax by individuals, see §§1.6073-1 to 1.6073-4, inclusive, of this chapter (Income Tax Regulations).

#### § 301.6074-1 Time for filing declarations of estimated income tax by corporations.

For provisions relating to time for filing declarations of estimated income tax by corporations, see §§1.6074-1 to 1.6074-3, inclusive, of this chapter (Income Tax Regulations).

#### § 301.6075-1 Time for filing estate and gift tax returns.

For provisions relating to time for filing estate tax returns and gift tax returns, see §20.6075-1 of this chapter (Estate Tax Regulations) and §25.6075-1 of this chapter (Gift Tax Regulations), respectively.

## § 301.6081-1

### EXTENSION OF TIME FOR FILING RETURNS

#### § 301.6081-1 Extension of time for filing returns.

For provisions concerning extensions of time for filing returns or other documents, see the regulations relating to the particular tax.

#### § 301.6081-2 Automatic extension of time for filing an information return with respect to certain foreign trusts.

(a) *In general.* A trust required to file a return on Form 3520-A, "Annual Information Return of Foreign Trust with a U.S. Owner," will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the trust files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a trust must—

(1) Submit a complete application on Form 7004, "Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns," or in any other manner prescribed by the Commissioner; and

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application's instructions.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the trust a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the trust's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(d) *Penalties.* See section 6677 for failure to file information returns with respect to certain foreign trusts.

(e) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file an information return with respect to certain foreign trusts listed in para-

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graph (a) of this section filed after July 1, 2008.

[T.D. 9407, 73 FR 37371, July 1, 2008]

### PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

#### § 301.6091-1 Place for filing returns and other documents.

(a) *General rule.* For provisions concerning the place for filing returns, including hand-carried returns, see the regulations relating to the particular tax. Except as provided in paragraph (b) of this section, for provisions concerning the place for filing documents other than returns, see the regulations relating to the particular tax.

(b) *Exception for hand-carried documents other than returns.* Notwithstanding any other provisions of this chapter—

(1) *Persons other than corporations.* If a document, other than a return, of a person (other than a corporation) is hand carried, and if the document is otherwise required to be filed with a service center, such document may be filed with any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves the legal residence or principal place of business of such person, or, in the case of an estate, the local Internal Revenue Service office serving the domicile of the decedent at the time of his death. A document may also be filed by hand carrying such document to the appropriate service center, or, in the case of a document required to be filed with an office of the Alcohol and Tobacco Tax and Trade Bureau, by hand carrying as specified in regulations of the Alcohol and Tobacco Tax and Trade Bureau, see, 27 CFR chapter I, subchapter F.

(2) *Corporations.* If a document, other than a return, of a corporation is hand carried, and if the document is otherwise required to be filed with a service center, such document may be filed with any person assigned the responsibility to receive hand-carried returns in the local Internal Revenue Service office that serves the principal place of business or principal office or agency of the corporation. A document may